

State of Minnesota



**Office of the State Auditor**

Julie Blaha  
State Auditor

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**Anoka County  
Anoka, Minnesota**

Management and Compliance Report

Year Ended December 31, 2019

## **Description of the Office of the State Auditor**

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** – conducts financial and legal compliance audits of local governments;

**Government Information** – collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** – provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

**Pension** – monitors investment, financial, and actuarial reporting for Minnesota’s local public pension funds; and

**Tax Increment Financing** – promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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# **Anoka County Anoka, Minnesota**

Year Ended December 31, 2019



Management and Compliance Report

**Audit Practice Division  
Office of the State Auditor  
State of Minnesota**

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**ANOKA COUNTY  
ANOKA, MINNESOTA**

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JULIE BLAHA  
STATE AUDITOR

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

### Independent Auditor's Report

Board of County Commissioners  
Anoka County  
Anoka, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Anoka County, Minnesota, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Anoka County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's

financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Anoka County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Minnesota Legal Compliance**

In connection with our audit, nothing came to our attention that caused us to believe that Anoka County failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

### **Anoka County's Response to Findings**

Anoka County's response to the internal control finding identified in our audit is described in the Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.



## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

June 24, 2020

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JULIE BLAHA  
STATE AUDITOR

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## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

### Independent Auditor's Report

Board of County Commissioners  
Anoka County  
Anoka, Minnesota

### **Report on Compliance for Each Major Federal Program**

We have audited Anoka County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. Anoka County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Anoka County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred.

An audit includes examining, on a test basis, evidence about Anoka County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Anoka County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

**Report on Internal Control Over Compliance**

Management of Anoka County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Anoka County, Minnesota, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 24, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Anoka County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA), as required by the Uniform Guidance, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

June 24, 2020

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**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**I. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

Noncompliance material to the financial statements noted? **No**

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for major federal programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **No**

The major federal programs are:

Child Support Enforcement	CFDA No. 93.563
Social Services Block Grant	CFDA No. 93.667
Medicaid Cluster	
Medical Assistance Program	CFDA No. 93.778

The threshold for distinguishing between Types A and B programs was \$1,249,587.

Anoka County qualified as a low-risk auditee? **No**

**ANOKA COUNTY  
ANOKA, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

**II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

INTERNAL CONTROL

Finding Number: 2019-001

Prior Year Finding Number: 2017-001

Repeat Finding Since: 2017

Highway Department Inventory

**Criteria:** Reported inventory amounts should reflect the actual amount of inventory on hand. Supporting documentation for the valuation of inventory should be prepared and retained by the County.

**Condition:** Nine inventory items were selected for testing by verifying the price and quantity amounts reported as of December 31, 2019. The following were noted:

- County staff was unable to provide complete supporting documentation for one inventory item valued by the County at \$552.
- The incorrect per-unit price was used for one item, which caused inventory to be understated by \$222.
- County staff was unable to locate three culverts included in inventory at year end. This caused inventory to be overstated by \$4,778.
- According to County staff, one item was included in inventory at year-end when it should have actually been classified as supplies. This caused inventory to be overstated by \$3,500.

Follow-up testing was also performed on the six inventory items selected for testing for the year ending December 31, 2018. One of those items, which was still on hand at December 31, 2019, used the incorrect per-unit price. This caused inventory to be overstated by \$4,374.



**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The Highway Department performs an annual inventory count. The count sheets were not retained on file for the maintenance items counted.

**Context:** The County Highway Department does not use a perpetual inventory system. Inventory quantities and values are only updated at year-end.

**Effect:** The inventory system did not reflect an accurate value of the inventory on hand as of December 31, 2019. Without adequate controls over inventory, County assets are exposed to misuse and theft.

**Cause:** Lack of supporting documentation and some amounts were inaccurately entered into the inventory system. Also, in some instances, inconsistent classifications and valuation methods are being used.

**Recommendation:** We recommend the County strengthen internal controls over the valuation of its inventory. Documentation should be prepared and retained to support the Highway Department inventory counts and values reported. Inventory classifications and valuation methods should be consistently applied for all Highway Department inventory.

**View of Responsible Official:** Concur

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS**

None.

**IV. PREVIOUSLY REPORTED ITEMS RESOLVED**

- 2018-001 OPEB Internal Controls
- 2018-002 Eligibility (CFDA No. 93.778)
- 2018-003 Eligibility (CFDA No. 93.558)
- 2018-004 Procurement, Suspension, and Debarment (CFDA Nos. 10.561, 93.558, and 93.778)
- 2017-003 Special Tests and Provisions – Wage Rate Requirements (CFDA No. 20.205)

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**REPRESENTATION OF ANOKA COUNTY  
ANOKA, MINNESOTA**

**CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Finding Number: 2019-001**

**Finding Title: Highway Department Inventory**

Name of Contact Person Responsible for Corrective Action:

Salt Inventory: Jim Plemon, Maintenance Superintendent

Signal Inventory: Jane Rose, Traffic Engineering Manager

Corrective Action Planned:

Finance will continue to work with Highway to evaluate best practices related to inventory. In 2019 we took the first step of implementing a new inventory recording strategy to parse out what truly belonged to inventory and what could be classified as supplies or equipment. This strategy will continue in 2020 with additional focus being made to retain documentation of the inventory that is obtained and how items are to be valued.

Anticipated Completion Date:

December 31, 2020

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**REPRESENTATION OF ANOKA COUNTY  
ANOKA, MINNESOTA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Finding Number: 2017-001**

**Finding Title: Highway Department Inventory**

**Summary of Condition:** Six inventory items were selected for testing by verifying the price and quantity amounts reported as of December 31, 2018. The incorrect per-unit price for treated salt was used, which caused inventory to be understated by a total of \$11,424 for the two treated salt piles tested. The incorrect per-unit price was also used for another item, which caused inventory to be overstated by \$1,297. Two items used a per-unit price for which the County could not provide supporting documentation.

**Summary of Corrective Action Previously Reported:** Finance will be meeting with Highway to evaluate best practices related to inventory. Highway and Finance will work together to ensure personnel have proper instruction on how to value inventory.

**Status:** Not Corrected. Finance will work with Highway to retain invoice documentation that is required of inventory items and review the pricing calculation that will be applied to those items.

Was corrective action taken significantly different than the action previously reported?  
Yes \_\_\_\_\_ No  X

**Finding Number: 2018-001**

**Finding Title: OPEB Internal Controls**

**Summary of Condition:** During review and testing of the data submitted to the actuary for the December 31, 2018, actuarial valuation, it was noted that nine out of 25 new hires were not included in the census data. Upon further review, it was discovered that a total of 51 new hires were not included in the data submitted to the actuary.

**Summary of Corrective Action Previously Reported:** The Employee Relations Department is working with the Risk Management Department under the Finance & Central Services Division to set up a procedure that will allow an independent assessment by Risk Management to review and validate the information for accuracy prior to submission to the actuary.

**Status:** Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes \_\_\_\_\_ No  X

**Finding Number: 2018-002**

**Finding Title: Eligibility**

**Program: Medical Assistance Program (CFDA No. 93.778)**

**Summary of Condition:** In the case files tested for compliance with Medical Assistance (MA) Program eligibility requirements, not all documentation was available, updated, or input correctly to support participant eligibility. In the sample of 40 cases tested, two case files had no verification of citizenship, one case file had the participant's income calculated incorrectly, and two case files had assets calculated incorrectly.

**Summary of Corrective Action Previously Reported:** After review, we have determined that all five cases were eligible for MA. The clients did not receive a benefit they were not eligible for. The agency will continue to do monthly case reviews on MA cases. The agency will provide refresher trainings on earned income, child support income, citizenship verification, and bank account documentation. These will be provided at all staff meetings, at monthly targeted refresher trainings, and by email to all staff.

**Status:** Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes \_\_\_\_\_ No  X

**Finding Number: 2018-003**

**Finding Title: Eligibility**

**Program: Temporary Assistance for Needy Families (CFDA No. 93.558)**

**Summary of Condition:** In the case files tested for compliance with Temporary Assistance for Needy Families (TANF) Program eligibility requirements, not all documentation was available, updated, or input correctly to support participant eligibility. In the sample of 40 cases tested, two case files had the participant's income calculated incorrectly. Also, one case file had income calculated correctly but not approved so the previous income calculation was still being used instead of the current one.

**Summary of Corrective Action Previously Reported:** There were three TANF cases found in error. These errors did result in payment errors to the clients. The cases were corrected and resulted in two cases with overpayments to the client and one case with a supplement issued to the client.

The agency will continue to do monthly case reviews on TANF cases. The agency will provide refresher trainings on earned income, child support income, citizenship verification, and bank account documentation. These will be provided at all staff meetings, at monthly targeted refresher trainings, and by email to all staff.

**Status:** Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes \_\_\_\_\_ No  X

**Finding Number: 2018-004**

**Finding Title: Procurement, Suspension, and Debarment**

**Program: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CFDA No. 10.561), Temporary Assistance for Needy Families (CFDA No. 93.558), and Medical Assistance Program (CFDA No. 93.778)**

**Summary of Condition:** The following exceptions were noted in the samples tested for the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), and the Medical Assistance Program (MA):

- Neither of the two vendor contracts exceeding the simplified acquisition threshold had sufficient documentation to detail the history of the procurement, that there was full and open competition, or that a cost/price analysis was performed. This affected all three federal programs.
- One of the small purchase threshold vendor contracts did not include the suspension and debarment language. In addition, no verification procedures were performed to determine that the vendor was not suspended or debarred. This affected all three federal programs.
- One of the small purchase threshold vendor contracts for TANF did not have sufficient documentation to detail the history of the procurement, nor that there was full and open competition. The contract also did not include the suspension and debarment language, nor were verification procedures performed to determine that the vendor was not suspended or debarred.
- Two of the small purchase threshold vendor contracts for MA did not have sufficient documentation to detail the history of the procurement, nor that there was full and open competition.

**Summary of Corrective Action Previously Reported:** We will work with the Attorneys office to work toward including suspension and debarment language in all contracts, and train staff to document when a suspension and debarment check is done. We will also train staff on the requirements around procuring under federal guidelines and the requirement to retain documentation of procurement history.

**Status:** Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes \_\_\_\_\_ No  X

**Finding Number:** 2017-003

**Finding Title:** Special Tests and Provisions – Wage Rate Requirements

**Program:** Highway Planning and Construction (CFDA No. 20.205)

**Summary of Condition:** Two projects funded by the Highway Planning and Construction Program were tested. Five of the 12 contractors and subcontractors on those projects had missing certified payroll weeks that were never received by the County, accumulating to a total of eight payroll weeks not received. In addition, one other instance was noted where the certified payroll was not properly reconciled on the County’s tracking sheet.

**Summary of Corrective Action Previously Reported:** Emails will be saved when contacting contractors for wage information. This support will be available for review.

**Status:** Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes \_\_\_\_\_ No  X



**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Agriculture</b>				
Passed Through Minnesota Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	Not provided	\$ 58,355	\$ -
National School Lunch Program	10.555	Not provided	88,423	-
Passed Through Minnesota Department of Health				
Special Supplemental Nutrition Program for Women, Infants, and Children				
WIC Grants to States (WGS)	10.557	16162MN004W1003	1,141,532	-
	10.578	16162MN004W1003	5,049	-
Passed Through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192MN101S2514	2,621,498	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192MN127Q7503	53,936	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$2,682,873)	10.561	192MN101S2520	7,439	-
Passed Through Minnesota Department of Agriculture				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	B0419F172615	2,001	-
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 3,978,233</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Housing and Urban Development</b>				
Direct				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 771,320	\$ 742,972
Passed Through North Metro Pediatrics				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants (Total Community Development Block Grants/Entitlement Grants 14.218 \$776,496)	14.218	Not provided	5,176	-
Passed Through Dakota County Community Development Agency				
Home Investment Partnerships Program	14.239	Not provided	548,127	511,392
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>\$ 1,324,623</u></b>	<b><u>\$ 1,254,364</u></b>
<b>U.S. Department of the Interior</b>				
Passed Through Minnesota Department of Transportation				
Mississippi National River and Recreation Area State and Local Assistance	15.941	Not provided	\$ 259,135	\$ -

**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Justice</b>				
Direct				
Drug Court Discretionary Grant Program	16.585		\$ 97,939	\$ -
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		123,839	-
DNA Backlog Reduction Program	16.741		222,933	-
Passed Through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	A-CVS-2018-ANOKAAO-00072	113,211	-
Special Data Collections and Statistical Studies	16.734	Not provided	27,849	-
National Sexual Assault Kit Initiative	16.833	A-SAKI-2019ANOKASO-004	104,136	-
<b>Total U.S. Department of Justice</b>			<b>\$ 689,907</b>	<b>\$ -</b>
<b>U.S. Department of Labor</b>				
Passed Through Minnesota Department of Employment and Economic Development				
Employment Service Cluster				
Senior Community Service Employment Program	17.235	9125100	\$ 182,841	\$ -
Senior Community Service Employment Program (Total Senior Community Service Employment Program 17.235 \$450,240)	17.235	8125100	66,735	-
WIOA Cluster				
WIA Adult Program	17.258	6123100	6,977	-
WIA Adult Program	17.258	7123100	3,129	-
WIA Adult Program	17.258	8123100	246,649	-
WIA Adult Program (Total WIA Adult Program 17.258 \$292,928)	17.258	9123100	36,173	-
WIA Youth Activities	17.259	7123601	5,483	-
WIA Youth Activities	17.259	8123600	203,497	-
WIA Youth Activities (Total WIA Youth Activities 17.259 \$307,466)	17.259	9123600	98,486	-
WIA Dislocated Worker Formula Grants	17.278	6128000	20,234	-
WIA Dislocated Worker Formula Grants	17.278	7128000	23,859	-
WIA Dislocated Worker Formula Grants	17.278	8128000	293,919	-
WIA Dislocated Worker Formula Grants (Total WIA Dislocated Worker Formula Grants 17.278 \$395,652)	17.278	9128000	57,640	-
Passed Through Senior Service America, Inc.				
Employment Service Cluster				
Senior Community Service Employment Program	17.235	320	200,664	-
(Total Senior Community Service Employment Program 17.235 \$450,240)				
<b>Total U.S. Department of Labor</b>			<b>\$ 1,446,286</b>	<b>\$ -</b>

**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Transportation</b>				
Passed Through Minnesota Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	00002	\$ 8,785,608	\$ -
Passed Through Metropolitan Council Federal Transit Cluster Federal Transit – Formula Grants	20.507	SG-2019-029	129,497	-
Passed Through City of Fridley, Minnesota Highway Safety Cluster State and Community Highway Safety	20.600	A-ENFRC19-2019-FRIDLYPD-055	3,742	-
National Priority Safety Programs	20.616	A-ENFRC19-2019-FRIDLYPD-055	3,971	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC20-2020-FRIDLYPD-022	<u>33,958</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<b><u>\$ 8,956,776</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Education</b>				
Passed Through Minnesota Department of Employment and Economic Development Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	Not provided	<b><u>\$ 168,781</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Health and Human Services</b>				
Passed Through Metropolitan Area Agency on Aging National Family Caregiver Support, Title III, Part E	93.052	311-19-003E-221	\$ 98,000	\$ -
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	NU90TP921911-01-00	127,239	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP921911-01-00	93,052	-
Early Hearing Detection and Intervention	93.251	H61MC00035	2,100	-
Immunization Cooperative Agreements	93.268	NH23IP000737-05-02	11,125	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	12-700-00054	1,425	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Funds	93.539	Not provided	9,925	-
TANF Cluster Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,814,931)	93.558	1901MNTANF	315,521	-
Maternal, Infant, and Early Childhood Home Visiting Cluster Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	12-700-00054	442,160	-
Maternal and Child Health Services Block Grant to the States	93.994	12-700-00054	272,671	-

**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed Through Minnesota Department of Human Services				
Projects for Assistance in Transition from Homelessness				
(PATH)	93.150	SM016024-18	9,131	-
Promoting Safe and Stable Families	93.556	1901MNFVC	97,052	-
TANF Cluster				
Temporary Assistance for Needy Families	93.558	1901MNTANF	3,466,568	-
(Total Temporary Assistance for Needy Families 93.558 \$3,814,931)				
Child Support Enforcement	93.563	1901MNCSES	331,992	-
Child Support Enforcement	93.563	1901MNCES	5,290,673	-
(Total Child Support Enforcement 93.563 \$5,622,665)				
Community-Based Child Abuse Prevention Grants	93.590	1801MNBCAP	90,318	-
CCDF Cluster				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1901MNCCDF	364,488	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1901MNCWSS	49,475	-
Foster Care – Title IV-E	93.658	1901MNFOST	884,415	-
Social Services Block Grant	93.667	G-1901MNSOSR	1,367,290	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1901MNCILP	32,408	-
Medicaid Cluster				
Medical Assistance Program	93.778	1905MN5ADM	9,982,180	-
Medical Assistance Program	93.778	1905MN5MAP	859,089	-
(Total Medical Assistance Program 93.778 \$10,841,269)				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI010027-19	1,800	-
Passed Through Minnesota Department of Employment and Economic Development				
TANF Cluster				
Temporary Assistance for Needy Families	93.558	1901MNTANF	32,842	-
(Total Temporary Assistance for Needy Families 93.558 \$3,814,931)				
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 24,232,939</b>	<b>\$ -</b>
<b>Corporation for National and Community Service</b>				
Direct				
Retired and Senior Volunteer Program	94.002		<b>\$ 54,678</b>	<b>\$ -</b>
<b>Executive Office of the President</b>				
Direct				
High Intensity Drug Trafficking Areas Program	95.001		<b>\$ 169,579</b>	<b>\$ -</b>

**ANOKA COUNTY  
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Social Security Administration</b>				
Passed Through Minnesota Department of Employment and Economic Development Disability Insurance/SSI Cluster Social Security Disability Insurance	96.001	Not provided	\$ 101	\$ -
<b>U.S. Department of Homeland Security</b>				
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	R29G70CGFFY18	\$ 12,457	\$ -
Passed Through Minnesota Department of Public Safety Emergency Management Performance Grants	97.042	A-EMPG-2019-ANOKACO-003	134,818	-
Homeland Security Grant Program	97.067	A-UASI-2018-ANOKACO-002	224,602	-
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 371,877</b>	<b>\$ -</b>
<b>Total Federal Awards</b>			<b>\$ 41,652,915</b>	<b>\$ 1,254,364</b>
<b>Totals by Cluster</b>				
Total expenditures for Child Nutrition Cluster			\$ 146,778	
Total expenditures for SNAP Cluster			2,682,873	
Total expenditures for CDBG – Entitlement Grants Cluster			776,496	
Total expenditures for Employment Service Cluster			450,240	
Total expenditures for WIOA Cluster			996,046	
Total expenditures for Highway Planning and Construction Cluster			8,785,608	
Total expenditures for Federal Transit Cluster			129,497	
Total expenditures for Highway Safety Cluster			7,713	
Total expenditures for TANF Cluster			3,814,931	
Total expenditures for Maternal, Infant, and Early Childhood Home Visiting Cluster			442,160	
Total expenditures for CCDF Cluster			364,488	
Total expenditures for Medicaid Cluster			10,841,269	
Total expenditures for Disability Insurance/SSI Cluster			101	

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**ANOKA COUNTY  
ANOKA, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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1. Summary of Significant Accounting Policies

A. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Anoka County. The County's reporting entity is defined in Note 1 to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Anoka County under programs of the federal government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Anoka County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Anoka County.

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. De Minimis Cost Rate

Anoka County has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**ANOKA COUNTY  
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3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 40,417,914
Grants unavailable in 2018, recognized as revenue in 2019	
Highway Planning and Construction	(11,688)
Grants received more than 120 days after year-end, unavailable in 2019	
Highway Planning and Construction	<u>1,246,689</u>
Expenditures Per Schedule of Expenditures of Federal Awards	<u><u>\$ 41,652,915</u></u>